

Fund Descriptions

General Fund

General Fund - Used to account for all financial resources except those accounted for in other funds.

Special Revenue Funds - Used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Affordable Housing Programs - Accounts for various low-income housing grants.

Law Enforcement, Jail, Judicial - Accounts for operation of the Sheriff's Department and County court system.

Roads & Bridges - Accounts for operation and capital improvements for the County's Road Department.

Law Library - Expenditures of the County's Law Library.

Tourist Development - Several funds that account for the local option three-cent bed tax for the expenditures of the Tourist Development Council.

Governmental Grants - To account for various state and federal grants.

Impact Funds - Special assessment in five funds of the unincorporated area for roadways, parks, libraries, solid waste, police facilities and fire & EMS.

Fire & Ambulance Districts - Accounts for operation of two fire and ambulance district's services.

Upper Keys Trauma District - Transportation and hospitalization of County patients in Dade County.

Unincorporated Parks & Beaches - Account for unincorporated parks and recreation operations.

MSTD - Planning Building, Code Enforcement & Fire Marshal - Unincorporated planning, building, zoning and Fire Marshal.

Municipal Policing - Accounts for Sheriff's Department operation for services to unincorporated Monroe County and contracts with municipalities for additional services, over and above the Sheriff's Countywide costs.

911 Enhancement Fund - Accounts for fees levied for the 911 emergency phone system.

Special Taxing Districts - Accounts for special, small area security, culvert, and neighborhood operations.

Boating Improvement - Accounts for boating related activities.

Miscellaneous Special Revenue - Accounts for expenditures from any other restricted revenue sources

Florida Keys Marina - Accounts for the expenditures for the Marina in Marathon.

Environmental Restoration - Accounts for expenditures related to habitat restoration.

Municipal Service Taxing Units - Accounts for improvements that benefit property owners in the unit of taxation.

Debt Service Funds - Used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest other than those payable from a proprietary fund..

Revenue Bond Funds - Account for payment of interest and principal of the long-term debt associated with the County's 1983 refunding improvement bonds-1983, 1993 refunding improvement bonds-1988, sales tax revenue and refunding bonds.

Capital Project Funds - Used to account for the acquisition or construction of major capital facilities other than those financed by proprietary and trust funds.

One Cent Sales Tax Capital Projects - Capital projects financed by the One-Cent Infrastructure Tax.

Sales Tax Bond Capital Improvements - Accounts for projects financed by the sales tax revenue and refunding bonds.

Enterprise Funds - Accounts for operations that are financed and operated similar to private business enterprises.

Card Sound Bridge - Accounts for the operations of the Card Sound toll bridge.

Airports - Accounts for the operations of the Marathon and Key West airports.

Solid Waste - Accounts for the operations of Monroe County's solid waste services.

Internal Service Funds - Accounts for **Worker's Compensation, Group Insurance, Risk Management** and **Fleet Management** provided by the County to other County departments and agencies.

Fund Descriptions

Trust and Agency Funds - Used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, or other governmental units. **Law Enforcement Trust, Clerk's Drug Abuse Trust,** and **Court Facility Fees** are included. These funds have been reclassified as special revenue funds as a result of changes made by the Government Accounting Standards Board.